

ARIZONA STATE BOARD OF ACCOUNTANCY

OPEN SESSION MINUTES

May 7, 2007

Members of the Arizona State Board of Accountancy held a meeting at 8:16 a.m. on Monday, May 7, 2007 at the Accountancy Board Office in Suite 165, 100 N. 15th Avenue, Phoenix, Arizona. An Executive Session was held from 8:35 a.m. to 10:02 a.m.

BOARD MEMBERS:

Earl R. Shivers, CPA	President
Marianne E. DeVries, CPA	Treasurer
Patrick J. Ramirez	Secretary
Donald R. Bays, CPA	Member
Debbi Fitzgerald, CPA	Member
^ ☉ Samuel L. Fogleman, CPA	Member
☉ James E. May	Member

^ ☉ Arrived at 8:24 a.m.

☉ Arrived at 9:33 a.m.

OTHERS PRESENT:

Valerie M. Elliott	Executive Director
Jim Dubé	Deputy Director
Dawn Walton Lee, Esq.	Assistant Attorney General
Ryan P. Edmonson	Programs & Projects Specialist II
Yolanda M. Barajas	Administrative Assistant III
Elena N. Frausto	Administrative Assistant III
Mary Ann Roder	Business Manager

GUESTS PARTICIPATING:

Adela Jimenez, CPA	ASCPA, Director of Finance and Administration
Charlotte Hargraves	Arizona Society of Practicing Accountants
Robert K. Hillis	Complainant
James C. Marshall, CPA	Registrant

The meeting was called to order at 8:16 a.m. by Earl R. Shivers, President. The following order of business was then considered:

OPEN SESSION

CALL TO THE PUBLIC

Robert K. Hillis, complainant addressed the Board regarding his complaint filed on February 2, 2007.

MINUTES

March 19, 2007 Board Meeting

A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to approve the Open Session Minutes from the March 19, 2007 Board meeting.

A motion was made by Debbi Fitzgerald, seconded by Marianne E. DeVries and passed to approve the Executive Session Minutes from the March 19, 2007 Board meeting.

DECLARATION OF CONFLICTS OF INTEREST

Marianne E. DeVries, CPA declared a conflict on Sarah L. Hennessey of the consent agenda.

Debbi Fitzgerald, CPA declared conflicts on Anne Marie Copley, Kevin D. Noel and Dean C. Bunch of the consent agenda.

Samuel L. Fogleman, CPA declared conflicts on Ronald L. Durkin, Alan William Beaton, Danielle Dawn Bojarski and Kristin Ann Gardner of the consent agenda.

Donald R. Bays, CPA declared a conflict on file no. 2007.105.

EXECUTIVE DIRECTOR'S REPORT

Valerie M. Elliott, Executive Director, gave an update to the Board on the budget, performance measurements and agency operations.

EXECUTIVE SESSION

A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed to go into Executive Session at 8:35 a.m. to seek legal advice and review confidential material pursuant to A.R.S. § 38-431.03(A)(2)(3) and (4).

After consideration in Executive Session, the Board reconvened in Open Session at 10:02 a.m.

COMMITTEE RECOMMENDATIONS – COMPLAINT/INITIAL ANALYSIS FILES

File No. 2007.061

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.079

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.081

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.083

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file, no violations of professional standards.

Donald R. Bays declared a conflict and did not vote.

File No. 2007.085

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Accounting and Auditing Standards Committee's recommendation to open an investigation file.

File No. 2007.087

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Accounting and Auditing Standards Committee's recommendation to close the complaint file, no violations of professional standards.

File No. 2007.096

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Tax Practice Committee's recommendation to close the complaint file, no violations of professional standards.

COMMITTEE RECOMMENDATIONS – INVESTIGATION FILES

File No. 2007.076

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to remand the file back to the Accounting and Auditing Standards Committee for further investigation.

Donald R. Bays declared a conflict and did not vote.

File No. 2007.075

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to open an investigation file on the managing partner.

COMMITTEE RECOMMENDATIONS - PEER REVIEW

File No. 2007.088

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2007.089

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Peer Review Oversight Advisory Committee's recommendation to issue an Administrative Letter of Concern, as amended in executive session.

File No. 2007.107

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Peer Review Oversight Advisory Committee's recommendation to open investigation file and assign the file to the Accounting and Auditing Standards Committee for investigation.

File No. 2007.108

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the Peer Review Oversight Advisory Committee's recommendation to direct staff to request the firm's most recent full disclosure compilation.

RESPONSE TO OFFERED DECISION ORDER BY CONSENT

File No. 2007.080

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to direct the Assistant Attorney General to file a Complaint and Notice of Hearing for revocation.

NOTICES OF UNLAWFUL USE OF THE CPA DESIGNATION

File No. 2007.099

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to direct the Assistant Attorney General to file an injunction in Superior Court for the unlawful use of the CPA designation.

File No. 2007.106

A motion was made by Patrick J. Ramirez, seconded by Marianne E. DeVries and passed to accept the response and close the file.

ITEMS FOR BOARD REVIEW, DISCUSSION AND LEGAL ACTION

Response / Non-response to Offered Decision and Order (By Consent)

File No. 2007.091; Jurgens, William M.

A motion was made by Marianne E. DeVries, seconded by Donald R. Bays and passed to accept the signed Decision & Order (By Consent).

File No. 2007.047; Groll, Robert Hardy

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to accept the signed Decision & Order (By Consent).

Proposed Decision and Order (By Consent) for Relinquishment and possible vote to proceed to a formal hearing

File No. 2007.028; Arnold, Chris J.

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to offer a Decision & Order (By Consent) and if not accepted within 10 days, to direct the Assistant Attorney General to file a Complaint and Notice of Hearing for suspension.

Status of Compliance with the Decision and Order (By Consent)

File Nos. 2003.063, 2000.044 & 1998.229; PricewaterhouseCoopers, LLP

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to accept the completed Board compliance affidavit and take no further action and direct staff to write a letter to the firm indicating that any future affidavits will not be accepted if they are scanned or altered; the form must be completed on the Board's original form and the only change should be to add additional paper for extra space for writing.

File No. 2004.047; Abbott, William G.

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to issue an Administrative Letter of Concern regarding untimely response to the Board's compliance affidavit.

File No. 2006.060; Schatza, Curt J.

A motion was made by Donald R. Bays, seconded by Patrick J. Ramirez and passed to accept the registrant's late payment of reimbursement of Board's costs and take no further action.

File No. 2007.044; Barrows & Schatza, PLC

A motion was made by Marianne E. DeVries, seconded by Patrick J. Ramirez and passed to accept the registrant's late payment of the administrative penalty and take no further action.

File No. 2004.068; Marshall, James C.

Mr. Marshall was present to discuss his use of the CPA designation. After discussion, a motion was made by Donald R. Bays, seconded by Samuel L. Fogleman and passed to accept Mr. Marshall's current compliance and take no further action.

Board to determine compliance with Decision & Orders (By Consent)

File Nos. 1994.120 & 1995.180; Cowley, Chad J.

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Decision & Order (By Consent) and close the file.

File No. 1996.007; Coopers & Lybrand

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Decision & Order (By Consent) and close the file regarding the portion of the Order against the firm.

A separate motion was made by Samuel L. Fogleman, seconded by James E. May and passed to terminate the Decision & Order (By Consent) and close the file regarding the portion of the Order against Ms. Katherine A. Wrigley.

A separate motion was made by Samuel L. Fogleman, seconded by James E. May and passed to offer a new Order separating the issues regarding James L. Kunkel and the rest of the current Order.

Termination of Decision & Orders (By Consent)

File No. 1998.039; Nevitt, Oleksy & Assoc., LTD

File No. 2006.033; Cave, Mason A.

File No. 2007.037; EECPA, PLC

File No. 2007.040; Queen, Katherine M.

File No. 2007.051; Martine, Robert Vincent

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to terminate the Consent Orders and close the files.

On-Site Review Report

File No. 2007.029; Holcomb & Shreeve, CPA's, P.C.

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to offer a Decision and Order (By Consent) to include probation until the firm completes a peer review.

Request to Terminate Suspension and Reinstate to Probation Status

File Nos. 2005.064 & 2006.103; Eddows, Denise M.

A motion was made by Samuel L. Fogleman, seconded by Donald R. Bays and passed to terminate suspension and reinstate to probationary status.

Marianne E. DeVries declared a conflict and did not vote.

Request Pre-Approval of CPE Course and Waiver of Classroom Requirement

File Nos. 2005.064 & 2006.103; Eddows, Denise M.

A motion was made by Samuel L. Fogleman, seconded by Donald R. Bays and passed to approve the CPE course as requested.

Marianne E. DeVries declared a conflict and did not vote.

File No. 2006.007; McNeal, Syreeta, CPA

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to approve the CPE course and waiver of classroom, as requested.

Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Valerie M. Elliott, Executive Director, reviewed and discussed the following NASBA issues with the Board.

Amended Exposure Draft

Nominations for NASBA Positions

Vice Chair Announcement

Letters supporting Hansen's nomination

Nomination of Jacob J. Cohen for Director at Large

2007 Western Regional Meeting

Mary Ann Roder, Business Manager was present to answer any questions regarding travel.

A motion was made by Samuel L. Fogleman, seconded by Donald R. Bays and passed to approve Valerie M. Elliott, Executive Director, Earl R. Shivers, CPA, Board President, Patrick J. Ramirez, Secretary and Samuel L. Fogleman, CPA to attend the 2007 Western Regional Meeting on June 20 – 22, 2007 in Colorado Springs, Colorado.

Gaylen Hansen Nomination for Director at Large

A motion was made by James E. May, seconded by Samuel L. Fogleman and passed to nominate Gaylen Hansen for Director at Large.

Issues from and regarding the American Institute of Certified Public Accountants (AICPA)

Valerie M. Elliott, Executive Director, reviewed and discussed the following AICPA issue with the Board.

Practice Analysis Update

Paste Issue

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to direct Valerie M. Elliott, Executive Director to request that the AICPA submit a list of all Arizona candidates who had problems with control "V" paste function.

Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721

James M. Burton

Donald R. Bays reviewed the file. A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to deny his request for application for certification by examination because he lacks one hour of the 150 hour requirement.

Audilia Gunawan

Samuel L. Fogleman reviewed the file. A motion was made by Samuel L. Fogleman, seconded by Patrick J. Ramirez and passed to deny her request for application for certification by examination because she needs additional ten hours of upper level accounting.

Karl W. Keck

Marianne E. DeVries reviewed the file. A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to deny his request for application for certification by examination because he lacks three hours of the 150 hour requirement.

Nathan Michael Opel

James E. May reviewed the file. A motion was made by James E. May, seconded by Marianne E. DeVries and passed to approve his application for certification by examination.

Shane White

Debbi Fitzgerald reviewed the file. A motion was made by Debbi Fitzgerald, seconded by Marianne E. DeVries and passed to deny his request for application for certification by examination because he lacks three hours of the 150 hour requirement.

Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)

William H. Cooper 1927-E

Janet L. Epley 3451-E

Richard L. McCary 2076-R

June Louise Smith 9625-E

Jennifer Lynn Vernon 9847-E

Dianne White 11411-E

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to grant the requests for CPE and Fee Waivers.

Request for inactive status – A.R.S. § 32 – 730:

Susan R. Bernard 11759-R

Michelle Cox 13336-R

Amy Rzonca Mahoney 10643-E

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to grant their requests for inactive status.

Review of CPE Compliance – ARS 32-730(C) & (D)

Keith Tarzian 13206-E

A motion was made by Marianne E. DeVries, seconded by Donald R. Bays and passed to grant him an extension until June 30, 2007 to complete the required CPE.

Application for Uniform CPA Examination, Denial by Certification Committee -

A.R.S. § 32-723

Florence Mayeur Jones

Patrick J. Ramirez reviewed the file. A motion was made by Patrick J. Ramirez, seconded by Samuel L. Fogleman and passed to deny the registrant's application to sit for the Uniform CPA exam for insufficient hours in accounting courses.

Firm Compliance – A.A.C. R4-1-455.03(D)(2) & (F)

Covering the Basics! LLC 2420-L

A motion was made by Samuel L. Fogleman, seconded by Debbi Fitzgerald and passed to allow the firm to cancel its registration.

Application for Reinstatement – A.R.S. § 32-748:

Carolyn F. Pataconi (Ashler) 8073-R

Steven James Embry 6969-E

Michael David Schulstad 4012-E

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to grant their applications for reinstatement.

Peer Review Compliance – A.A.C. R4-1-454

David A. Hanson 4116-S

A motion was made by Samuel L. Fogleman, seconded by James E. May and passed to offer a Decision and Order (By Consent) for relinquishment of the registrant's certificate.

Peer Review Committee Recommendation for New Member

Timothy R. Coffey 3237-E

A motion was made by Donald R. Bays, seconded by Marianne E. DeVries and passed to accept the Peer Review Oversight Advisory Committee's recommendation to approve the appointment of Timothy R. Coffey to a five year term on the Peer Review Oversight Advisory Committee.

Request for interpretation of R4-1-453(D)(11)

Leroy Gaintner 2100-E

A motion was made by Samuel L. Fogleman, seconded by Marianne E. DeVries and passed to deny the request to allow for a carry over of CPE hours.

Donald R. Bays declared a conflict and did not vote.

Rulemaking – Certification

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to direct the Executive Director to make necessary changes to the rulemaking.

Rulemaking – Self Reporting

A motion was made by Marianne E. DeVries, seconded by Samuel L. Fogleman and passed to withdrawal the rulemaking packet.

CONSENT AGENDA

(The Board may pull any of the following items off the consent agenda and take individual action) Board discussion and legal action on the following items:

Due to conflicts, Mr. Fogleman requested Ronald L. Durkin, Alan William Beaton, Danielle Dawn Bojarski and Kristin Ann Gardner be pulled from the consent agenda and voted on separately.

Due to conflicts Ms. Fitzgerald requested Anne Marie Copley, Kevin D. Noel and Dean C. Bunch be pulled from the consent agenda and voted on separately.

Due to conflicts Ms. DeVries requested Sarah L. Hennessey be pulled from the consent agenda and voted on separately.

A motion was made by Donald R. Bays, and seconded by Samuel L. Fogleman and passed to accept the following consent agenda:

- a. Recommended for Registration of Professional Corporation for the following Applicants - (Meets the requirements of A.R.S. § 32-734):

Schatza Company	Prism Financial Concepts PC
Partners: Jerry F. Schatza 14430-R	Partner: Patricia A. Lloyd 11358-E
Curt J. Schatza 10226-E	
Rheta Peiser PC	Cherie C. Geffert CPA PC
Partner: Rheta Peiser 2366-E	
Partner: Cherie C. Geffert 5691-R	
- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants (Meet the requirements of A.R.S. § 32-735):

Philip J. Martens PLLC	Jason W. Cleland CPA PLC
Partner: Philip J. Martens 12552-E	Partner: Jason W. Cleland 11722-E
Benjamin T. Koeller CPA PLLC	Walch-Lindow CPA's PLLC
Partner: Benjamin T. Koeller 11649-E	Partners: Timothy J. Walch 10313-E
	Kenneth A. Lindow 13433-R
- c. Recommended for Registration of Sole Practitioner for the following Applicants (Meet the requirements of A.R.S. § 32-731):

Harding's Accounting Services
Owner: Judith A. Harding 7555-E
- d. Recommended for Firm Name Change:

Terry M. Brown CPA PC
Terry M. Brown PC 2126-C
Partner: Terry M. Brown 3476-R
- e. Request for Firm Cancellation – Do not wish to renew:

Farmer & Co LLC CPA's 2508-L Dennis S. Anderson PC 1030-C
- f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Pamela Reagh Bisson 6075-E
Robert N. Arida 90082-W
Nita C. Heinchon 4889-E

Landa Carol Robillard 4163-E

Thomas W. Withers 2147-E

Denise J. Kemper 7229-E

g. Recommended for Reissuance of Certificate because of Name Change:

Christina G. Chavez (C. Roderick) 13301-E

L. Sue Eveland (Marion) 9748-R

Dee Dee Salam (Owens) 10791-E

Barbara Ann Coffin Alvarez (Lang) 3944-E

Barbara J. Clum (Trollope) 12251-E

Catherine M. Sirota (Dyer) 11316-E

Connie J. Clapper (Phillips) 3492-E

Amy Marie Thompson (Colleary) 12229-E

Marsha L. Leroux (Skillicorn) 10131-E

Jana M. Henderson (Bledsoe) 13721-R

Kristen Elizabeth Johnson (Whitefield) 13427-R

Tammy Sue Cameron (Thibodeau) 7046-E

Mary Jo Saiz (McMillan) 7317-E

Heidi Pietz (Blecha) 12764-E

h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):

Thomas Patrick Gallagher Jr. 1103-E

Dawn D. Rector 10056-E

i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:

Suzanne E. Allen

Sarah C. Ashraf

Tiffany Franks

Kathryn K. Hodges

Stacy L. Herman

Jennifer O'Rourke

Antonia McVay

CW Payne

Melinda E.S. Patten

Leisa Thompson

Zach Znickles

Linsay E. Wadlington

Bertha B. Valencia

Carla Anderson

Karla S. Busch

Marla De La Torre

Ann Mildred Campbell

James P. Tehero

John W. Gamble

Jeremy N. Williams

Elizabeth Pruett

Jacob Wilkinson

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

Patricia Lees Bambridge –California	Josiane F. Peterson - New York
Michael Todd Edwards – California	James P. Davidson – Minnesota
Brenda Lea Prestangen - Colorado	Bill Koczwara – California
Kevin J. Gallagher – New York	Shelby Steenerson – Colorado
Rosa Ivette Mendoza – New York	

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Edward G. Appleyard – Ohio	Jay Peter Barrington – Missouri
Keith R. Cowan – Michigan	Anirudh Bhagat – Iowa
Kathy Domagala – Washington	Callie C. Coyne - South Carolina
Bruce P. Ganje - North Dakota	Dawn Finley - North Carolina
Brian Darold Jones –Nebraska	Alison Dawn Hoffman – Texas
Trina L. Lowery – California	Chih-Yu Lee – California
Todd A. Sprang – Illinois	Leslie M. Olness - New Mexico
Suhui Yang - New Jersey	Nathanael Jackson Tarwasokona - North Carolina
Mark E. Truxal – Texas	John Surina – Nevada
	Ralph A. Weinberger – Michigan
Catherine L. Daubek – Illinois	John F. Camm – Ohio
Robert J. Evans – Ohio	Cheryl Dickerson – Washington
James R. Greisch – Tennessee	Jeffrey D. Green – Washington
John L. Kurkowski – Illinois	Timothy A. Koechel – Wisconsin
Sean P. McVey – Pennsylvania	Allan B. Larson – Illinois
Garey Morrison – Alabama	Michelle L. McGlaun – Georgia
Travis Smith – Washington	Varonica Stevens Ragan – Washington
	Drew J. Sutter – Nevada

I. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-723:

Yousef Awwad – Missouri

Jack Phavong – California

Kim M. Gartner – California

m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

William Ashcroft Aaron

Tahir M. Alhassan

Joseph Christopher
Arsenault

Stephanie Michelle Chance

Rachel Marie Bosworth

Nichole Rane Cerny

Patrick John Fillar

Eric James Deutsch

Ilario D. Eduardo

Carrie Ann Horner

Donovan Raymond
Francis

Brendon Dean Friedman

Ryan Benjamin Koller

Jessamyn Donielle Gates

Veronica Arnette Gonzales

Bryant Lucas McKinley

Jacqueline Martha Kamel

Lydia Ketcher

Michelle Christine Myers

Stephanie Lee Koontz

Taylor J. Kriner

Paula Bresset Pejsa

Jason Allen Makris

Megan Kay Mueller

Christian Javier Ramirez

Marc Laurence Nunes

Olubusola Iyabode Nwazue

Gregory Scott Robinson

Jared Scott Perrine

Yudith Rahardjo

Jenny Azera Salkeld

Denise Rayas

Angela Robinson

Sarah F. Syme

Eric Rojo

Lorenzo Romero

Robin Lyn Watson

Sabrina Alexandra Sarli

Jessica Anne Schroeder

Kenneth Bansale Banas

James Deloera Thurmond

Paul Joseph Tomasik

Cecilia Eugenia Castano

Ming Zhou

Gnanaveni
Balasubramanian

Sylvia Curiel

Patrick A. Cameron

Wendy Ilene Capraro

Christopher John Eippert

Krista Lynn Conway

Mrunalini Harshavardhan
Chitale

Jamila A. Gakhramanova

Brenda Brooks DiCicco

Scott Christopher Dunlavy

Adam Mark Hughes

Joseph Christopher Esher

Thomas Edward Eyerman II

Cathleen Anne McKinzie

Esteban Garza

James Tyler Godfrey

John Chapman Noble

Linnette D. Klinedinst

George Teofilo La Paglia

Steven Lee Striedel	Matthew Christian Moore	Roberto Najera
Stephen Alma Williams	Chris Minh Pham	Jessica Anne Seacrest
	Jennifer Leigh Thompson	Brittney Williams

n. Approval of Candidates who have passed the Uniform CPA Examination:

John David Anderson	Anne Marie Ball	Linda K. Ballard
Sarah Bernadette	Pratixa Bhakta	Mark L. Boyd
Ike David Braden	Mark Ryan Brown	Xiaoyan Cai
Jaron David Carmichael	Michael R. Cole	Timothy Conard Colyar
Bryan R. Davis	Patricia Anne Domeika	Leo E. Ebbert
David M. Erskine	Rashi Garg	Christina R. Giardino
Jacob Patrick Gregory	Deanna Lynn Hapken	Nolan Benjamin Haskovec
Charlie Amnia Ho Ching	Bobby Wayne Holder	John Schrader Hoover
Yve Elyse Horowitz	Jacquelyn Marie Ivey	Jennifer K. Jarrell
Jeffrey David Jones	Charles Ashley Kilpatrick	Renee Kolodziej
Stephen Bradley Ledbetter	Prajakta Amit Lele	Russ Alexander Levine
Fei Lin	Kenneth Allen Maczuga	Billy C. McCutchen
Kenneth S. McLemore	Hubert William McMinn	Christopher Matthew Migala
Kevin Michael Monachelli	Rachel Louise Nichols	Jeremy John Olson
David Hyatt Parry	Jessica Ann Pegram	Carolyn M. Prescott
Ira Brian Rotenberg	Tanner Wade Schutte	Christopher Tenney Solomon
Charlotte Ruth Spears	Timothy Paul Spencer	Jessica Rae Thompson
Xueya Wang	Laura Anne Wellman	Belinda Denise Wyatt
Gergana Angueldva Kovatcheva		
Brett Allen Larson		

o. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Bitner & Collings PLLC 2659-P	Carnell, William E. PC 64-C
CPA Mon of Arizona PC 2659-P	CPA's of Yuma PC 1118-C

OPEN SESSION

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Daggett, McConachie & Moore CPA's LLP 2643-B Debenedetti & Co PC 1118-C

EECPA PLC 1126-C

Granillo, Christina D. CPA PC 2025-C

Hanson & Stewart PC 78-C

Jeong, Lizardi PC 216-C

Kiesel, Randy C. CPA PC 2155-C

Lumbard & Associates PLLC 2499-L

Moss Adams LLP 1190-B

Rambeau, Paul N. PC 589-C

Sechler, CPA PC 2028-C

Sigafoos, Raymond B. CPA PLLC 2652-L

Thornton, RC & Associates LLC 2668-L

Tull, Forsberg & Olson CPAs 2188-L

Zeier, Karl A., PC 861-C

Queen, Katherine M., CPA 4299-S

Ginsburg, Michael 5270-S

Grossetta, Gordon E. CPA PC 152-C

Harnden, Mark M. CPA PC 2627-C

Katz, Michael M. CPA 4167-S

Kuenstler, Rachel L. Enterprises,
LTD 2312-C

Martine, Robert V. CPA 4212-S

Nicholas, David R., CPA 4948-S

Rhue, R. Steven, A., PC 299-C

Shisler, William, PC 637-C

Stamler, Louis S., CPA 4652-S

Toepel Company PC 754-C

Ullman & Company PC 2040-C

Morrison, Karla, CPA 4635-S

Crockett, Alan, CPA 4954-S

CONSENT AGENDA

A motion was made by Donald R. Bays, seconded by Patrick J. Ramirez and passed to approve the following consent agenda items:

- 15-j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:
Ronald L. Durkin – California
- 15-k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
Alan William Beaton – Texas
- 15-m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:
Danielle Dawn Bojarski
Kristin Ann Gardner

Samuel L. Fogleman declared conflicts and did not vote.

- 15-h Recommended for Reactivation of Certificate from Inactive Status –
A.R.S. §32-730(E):
Anne Marie Copley 4703-E
- 15-i Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
Kevin D. Noel
- 15-k Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
Dean C. Bunch – Ohio

Debbie Fitzgerald declared conflicts and did not vote.

- 15-i Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
Sarah L. Hennessey

Marianne E. DeVries declared a conflict and did not vote.

SUMMARY OF CURRENT EVENTS

None.

DISCUSSION OF ITEMS TO BE PLACED ON FUTURE MEETING AGENDA

The Board discussed adding the number of terminated Orders regarding peer review to the peer review and complaint aging report for the next Board meeting.

ADJOURNMENT

A motion was made by Marianne E. DeVries, seconded by James E. May and passed to adjourn at 12:08 p.m.

OPEN SESSION

May 7, 2007

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Earl R. Shivers, CPA, President

Marianne E. DeVries, CPA, Treasurer

Patrick J. Ramirez, Secretary

Donald R. Bays, CPA, Member

Debbi Fitzgerald, CPA, Member

Samuel L. Fogleman, CPA, Member

James E. May, Member